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February 29, 2008

H. Jay Freeman
General Manager
Natural Energy Utility Corporation
2560 Hoods Creek Pike
Ashland, KY 41102

RE: Case No. 2008-00073
Natural Energy Utility Corporation
(Purchased Gas Adjustment)
PURCHASED GAS ADJUSTMENT

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received February 28, 2008 and has been assigned Case No. 2008-00073. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact Dawn McGee at (502) 564-3940 ext. 243.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell
Executive Director

BOD/tw